

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO

In re:) CASE NO: 10-44363
Ory Lynn Penny, Sr.) Chapter 7
Vivian Denise Penny)
Debtor(s).) Judge Kay Woods
) CERTIFICATE OF SERVICE

Now come the above-captioned debtors, by and through the undersigned counsel, who hereby certify that copies of the debtors' 2009 and 2008 federal income tax returns were sent by ordinary U.S. Mail, postage prepaid, this 23rd day of November, 2010 to Mark A. Beatrice, trustee, 201 E. Commerce St., Level Two, Youngstown, OH 44503.

Respectfully Submitted,

/s/ Robert M. Whittington, Jr. 0007851
159 S. Main St., Suite 1023
Akron, OH 44308
330 384 8484
fax 330 384 8953
elkwhitt@neo.rr.com